

**Amendments to the Specification**

Please amend the paragraph beginning on line 12 of page 13 as follows:

A state of the preferred embodiment is that the receiving RLC 200 has not received data of the VR(R). According to this, even if the receiving RLC 200 has received all the rest data, a sequence arrangement for that can not be performed and the rest data can not be transmitted to the upper layer. In this state, if data of the VR(R) is received (S10) and an ACK signal for a current received content is required by the transmitting RLC 100, it means that a reception of all the PDU data has been completed. Thus, the receiving RLC 200 has to transmit an ACK signal for the received PDUs.